

GENERAL ACCOUNTING OFFICE
WASHINGTON 25

OFFICE OF
COMPTROLLER GENERAL OF THE UNITED STATES

July 2, 1945

UNITED STATES GOVERNMENT SALARY TABLES
Executive Branch of the Government
EFFECTIVE ON AND AFTER JULY 1, 1945

40-HOUR WEEK - GENERAL ACCOUNTING OFFICE SALARY TABLE NO.22

1. For the information of those officers and employees of the Executive Branch of the Government concerned in the preparation, certification, and payment of civilian pay rolls and pay vouchers covering per annum employees, the accompanying salary tables are published to supersede, after June 30, 1945, those heretofore prescribed by this office.
2. The salary tables herein show for each salary rate the necessary figures for a full biweekly pay period under the Federal Employees Pay Act of 1945. Hourly and daily unit rates are also shown. Tax deductions indicated are in accordance with the Individual Income Tax Act of 1944 (58 Stat. 250).
3. In order that proper examination, certification, and audit may be made of pay rolls or pay vouchers, it is necessary that there be indicated on pay rolls or pay vouchers the tax code for the respective payees, as follows:

Persons claiming no income tax withholding exemption...	0
Persons claiming from 1 through 9 exemptions.....	1, 2, Etc.
Persons claiming 10 or more exemptions.....	10
Persons not subject to tax withholding.....	X (or XT)



Comptroller General of the United States

The rates shown in the section above are only for employees appointed after June 30, 1945. See reverse for rates for full-time employees in the service or in the

June 30, 1945, and who continue to occupy the position occupied on such date (Sec. 603(a) of the Federal Employees Pay Act of 1945, quoted on the reverse).																			
2166	1.0413461	8.3307692	1.5620192	1860	83.30	4.17	79.13	2166	16.80	12.80	8.90	5.10	1.00	1.70	1.70	1.70	1.70	1.70	214
2210	1.0625000	8.5000000	1.59937500	1900	85.00	4.25	80.75	2210	17.00	13.20	9.30	5.50	1.70	1.70	1.70	1.70	1.70	1.70	2210
2232	1.0730769	8.5846153	1.6096153	1920	85.81	4.30	81.54	2232	17.00	13.20	9.30	5.50	1.70	1.70	1.70	1.70	1.70	1.70	2232
2298	1.1048076	8.8384615	1.6572115	1980	88.38	4.42	83.96	2298	17.90	14.00	10.20	6.30	2.50	1.80	1.80	1.80	1.80	1.80	2298
2320	1.1153846	8.9230769	1.6730769	2000	89.23	4.47	84.76	2320	17.90	14.00	10.20	6.30	2.50	1.80	1.80	1.80	1.80	1.80	2320
2364	1.1365384	9.0923076	1.7048076	2040	90.92	4.55	86.37	2364	18.40	14.40	10.60	6.70	2.90	1.90	1.90	1.90	1.90	1.90	2364
2130	1.1682692	9.2461538	1.7524058	2100	93.46	4.68	88.78	2130	18.80	14.80	11.00	7.10	3.50	1.90	1.90	1.90	1.90	1.90	2130
2496	1.2000000	9.6000000	1.8000000	2160	96.00	4.80	91.20	2196	19.70	15.70	11.80	8.00	4.10	2.00	2.00	2.00	2.00	2.00	2496
2540	1.2211538	9.7692307	1.8317307	2200	97.69	4.89	92.80	2540	19.70	15.70	11.80	8.00	4.10	2.00	2.00	2.00	2.00	2.00	2540
2562	1.2317307	9.8538461	1.8475961	2220	98.53	4.93	93.60	2562	20.20	16.10	12.20	8.40	4.50	2.10	2.10	2.10	2.10	2.10	2562
2650	1.2740384	10.1923076	1.9110576	2300	101.92	5.10	96.82	2650	20.80	16.50	12.60	8.80	4.90	2.20	2.20	2.20	2.20	2.20	2650
2760	1.3269230	10.6153846	1.9903846	2400	106.19	5.21	100.44	2760	22.90	18.60	14.70	10.90	7.00	3.20	2.40	2.40	2.40	2.40	2760
2870	1.3798076	11.0384615	2.0697115	2500	110.38	5.52	104.86	2870	23.80	18.50	15.50	11.70	7.80	4.00	2.50	2.50	2.50	2.50	2870

OLD BASIC ANNUAL SALARY RATE	NEW BASIC ANNUAL SALARY AND ADD'L. COMP. RATES	AD- JUSTED PER ANNUM RATE (AGGRE- GATE)	UNIT RATES		BI-WEEKLY				AD- JUSTED PER ANNUM RATE (AGGRE- GATE)	TAX WITHHOLDING DEDUCTION AND NET TO PAY										AD- JUSTED PER ANNUM RATE (AGGRE- GATE)	
			REGULAR SALARY AND ADDITIONAL COMPENSATION		OVERTIME		REG. SAL. AND ADD'L. COMP.	TOTAL WAGES	5 % RET. DED. (*)	NET WITH- OUT TAX DED.	NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED										
			HOURLY (*)	DAILY	HOURLY (**)						0	1	2	3	4	5	6	7	8	9	
\$ 720 56	\$ 900 \$ 173076	\$.4153846 .1584615	\$ 5.250769 1.38	\$.6230769 1.58	\$ 35.23 41.61	\$ 1.67	\$ 32.94	\$ 900	6.70 26.24	2.80 30.14	.40 32.54	.40 32.54	.40 32.54	.40 32.54	.40 32.54	.40 32.54	.40 32.54	.40 32.54	.40 32.54	\$ 900 32.54	
780 39	975 \$ 187500	.4500000 .1500000	.6750000 1.50	.6750000 37.50	.66.00 1.80	.65.70 35.70	975	7.10 28.60	3.20 32.80	.40 35.30	.40 35.30	.40 35.30	.40 35.30	.40 35.30	.40 35.30	.40 35.30	.40 35.30	.40 35.30	.40 35.30	975 35.30	
840 42	1008 \$ 2021923	.4846153 .1615384	.3769230 1.62	.7269230 10.38	.38.76 1.94	.38.44 38.44	1050	50.54 54.54	5.20 37.94	.50 37.94	.50 37.94	.50 37.94	.50 37.94	.50 37.94	.50 37.94	.50 37.94	.50 37.94	.50 37.94	.50 37.94	1050 37.94	
900 45	1080 \$ 2126346	.5192307 .1750769	.7786461 1.73	.7786461 13.26	.20.8 2.08	.41.18 41.18	1125	8.30 32.88	4.50 36.68	.60 40.58	.60 40.58	.60 40.58	.60 40.58	.60 40.58	.60 40.58	.60 40.58	.60 40.58	.60 40.58	.60 40.58	1125 40.58	
960 48	1152 \$ 230769	.5538461 .0230769	.4307692 1.85	.8507692 16.15	.44.30 2.22	.45.93 45.93	1200	9.20 34.73	5.50 38.85	1.60 42.43	1.70 45.25	1.70 45.25	1.70 45.25	1.70 45.25	1.70 45.25	1.70 45.25	1.70 45.25	1.70 45.25	1.70 45.25	1.70 45.25	
1200 60	1440 \$ 2684615	.6923076 \$ 2884615	1.0884615 2.51	1.0884615 57.69	.55.38 2.77	.54.92 54.92	1500	11.20 43.72	7.40 47.52	3.50 51.42	1.00 53.92	1.00 53.92	1.00 53.92	1.00 53.92	1.00 53.92	1.00 53.92	1.00 53.92	1.00 53.92	1.00 53.92	1500 53.92	
1260 54	1506 \$ 2240854	.72923076 \$ 2076923	1.0860576 2.08	1.0860576 60.00	.57.92 2.90	.57.10 57.10	1560	12.10 45.00	8.20 48.90	4.40 52.70	1.10 56.00	1.10 56.00	1.10 56.00	1.10 56.00	1.10 56.00	1.10 56.00	1.10 56.00	1.10 56.00	1.10 56.00	1560 56.00	
1320 48	1572 \$ 230769	.7557692 .1846153	6.0461538 1.84	1.1536538 62.30	.3.05 3.05	.59.27 59.27	1620	12.50 46.77	6.60 50.67	4.80 54.47	1.10 58.17	1.10 58.17	1.10 58.17	1.10 58.17	1.10 58.17	1.10 58.17	1.10 58.17	1.10 58.17	1.10 58.17	1620 58.17	
1380 42	1600 \$ 201923	.7875000 .1615584	6.5000000 1.61	1.1612500 61.61	.65.00 3.15	.61.46 61.46	1680	12.90 46.56	9.00 52.46	5.20 56.26	1.30 60.16	1.20 60.26	1680 60.26								
1440 36	1704 \$ 1730769	.8192307 \$ 1730769	6.5538461 1.59	1.2288461 56.92	.55.38 3.28	.63.64 63.64	1740	13.30 50.34	9.40 54.24	5.60 58.04	1.80 61.84	1.70 62.44	1740 62.44								
1500 30	1770 \$ 144230	.8509615 \$ 1153846	6.8076923 1.16	1.2764423 69.23	.68.07 3.41	.65.82 65.82	1800	13.70 52.12	9.90 55.92	6.00 59.82	2.20 63.62	1.30 64.52	1800 64.52								
1560 24	1836 \$ 0115384	.8826923 \$ 0923076	7.0615384 1.92	1.3240384 71.53	.3.54 3.54	.67.99 67.99	1860	14.10 53.89	10.30 57.69	6.40 61.59	2.60 65.39	1.30 66.69	1860 66.69								
1620 18	1902 \$ 0069638	.9144230 \$ 0692307	7.3153846 1.59	1.3716346 73.15	.73.15 3.66	.70.18 70.18	1920	14.50 55.68	10.70 59.48	6.80 63.38	3.00 67.18	1.40 68.78	1920 68.78								
1680 12	1980 \$ 0056158	.9461538 \$ 0461538	7.5692307 .46	1.4192307 76.69	.76.69 3.79	.72.36 72.36	1980	15.40 56.56	11.50 60.66	7.70 64.66	1.50 68.56	1.50 70.56	1980 70.56								
1700 10	1990 \$ 0048076	.9567307 \$ 0384615	7.65538461 .39	1.4350961 76.53	.76.53 3.83	.73.09 73.09	2000	15.40 57.69	11.50 61.59	7.70 65.39	1.50 69.29	1.50 71.59	2000 71.59								
1760 6	2034 \$ 0028846	.9778846 \$ 0230769	7.8230769 .23	1.4668269 78.25	.78.25 3.92	.74.54 74.54	2010	16.80 58.74	11.90 62.64	8.10 66.44	2.20 70.34	1.60 72.94	2010 72.94								
1800 None	2100 \$ 0056153	8.0769230 \$ 1.5144230	1.0056153 .00	8.0769230 80.76	.80.76 4.04	.76.72 76.72	2100	16.20 60.52	12.30 64.42	8.50 68.22	4.70 72.02	1.60 75.12	2100 75.12								

(*) These rates are for use in computing payments for less than 80 hours in any pay period by multiplying such rates by the number of hours in pay status.
 (**) These rates are for use in computing payments when overtime is payable. "Additional Compensation" (the so-called guarantee) is not for consideration when overtime pay equals or exceeds the amount of additional compensation (the amount guaranteed with respect to any pay period).

(f) Retirement deductions are computed on "Reg. Sal." only; additional compensation is not subject to retirement deduction.

QUOTATION FROM THE FEDERAL EMPLOYEES PAY ACT OF 1945

Sec. 603(a) of the Federal Employees Pay Act of 1945 provides that - "The aggregate per annum rate of compensation with respect to any pay period, in the case of any full-time employee in the service on July 1, 1945, (1) who was a full-time employee on June 30, 1945, (2) whose per annum basic rate of compensation on June 30, 1945, did not exceed a rate of \$1,800 per annum, and (3) whose compensation is fixed in accordance with the provisions of the Classification Act of 1923, as amended, or the Act entitled "An Act to adjust the compensation of certain employees in the Customs Service", approved May 29, 1928, as amended, shall not, under the rate of compensation established by this Act, so long as he continues to occupy the position he occupied on June 30, 1945, be less than his per annum basic rate of compensation on such date, plus the rate of \$300 per annum or 25 per centum of such per annum basic rate of compensation, whichever is the smaller amount."